

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re: : Case No. 15-54509
: Chapter 7 (Judge Caldwell)
Crescent & Sprague Supply Co., Inc. :
:
:
:
Debtor. :

AMENDED OBJECTION TO CLAIM NO. 99

Claim No. 99

Total Amount: \$43,675.41

**Claimant: Ohio Department of Taxation
PO Box 530
Columbus, Ohio 43216-0530**

Susan L. Rhiel, Trustee, objects to this claim on the following grounds:

Claim Number 99, filed by the Ohio Department of Taxation, has been filed as an administrative expense claim pursuant to 11 U.S.C. §503 for estimated sales tax incurred by the Debtor during the pendency of its chapter 11 case. The Debtor's case was converted to a chapter 7 on February 2, 2016. On April 20, 2016, the Ohio Department of Taxation entered a Notice of Appearance, placing itself on the electronic mailing list. On April 29, 2016, the Trustee filed a Notice of Deadline to file an administrative claim pursuant to 11 U.S.C. §503 [Doc. #155]. The Notice was served on the Ohio Department of Taxation on April 29, 2016 [Doc. #156]. The deadline to file administrative claims was July 31, 2016. The Ohio Department of Taxation did not file its request for administrative claim until August 2, 2016.

Furthermore, the deadline to file a non-administrative claim was set as June 2, 2016. The Ohio Department of Taxation did not file its claim until August 2, 2016. Therefore the Ohio Department of Taxation's claim is not a timely filed claim.

As a result of the foregoing, the Trustee requests that this Court disallow the request for administrative claim and that the Trustee be permitted to treat the claim as a tardily filed general unsecured claim.

Respectfully submitted,
RHIEL & ASSOCIATES CO., LPA

/s/ Susan L. Rhiei
Susan L. Rhiei (0034533)
Kristin Radwanick (0079106)
394 East Town Street
Columbus, Ohio 43215
Telephone: (614) 221-4670
Facsimile: (614) 227-0326
Attorneys for Trustee

NOTICE OF FILING OBJECTION TO CLAIM NO. 9

Susan L. Rhiei, Attorney for the Trustee herein, has filed an objection to your claim in this bankruptcy case: Ohio Department of Taxation. **Your claim may be reduced, modified, or eliminated.** You should read these papers carefully and discuss them with your attorney, if you have one.

If you do not want the court to eliminate or change your claim, then, **on or before thirty (30) days from the date of service of this notice**, you or your attorney must file with the court a written response to the objection, explaining your position, at:

U. S. Bankruptcy Court
Clerk's Office
170 North High Street
Columbus, Ohio 43215

If you mail your response to the court for filing, you must mail it early enough so that the court will **receive** it on or before the date stated above. You must also mail a copy to:

Susan L. Rhiei, Esq.
Rhiei & Associates Co., LPA
394 East Town Street
Columbus, Ohio 43215

If you or your attorney does not take these steps, the court may decide that you do not oppose the objection to your claim.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing was served September 22, 2016, by ordinary U. S. mail, postage prepaid, and/or electronic mail, where available, on the parties listed below.

/s/ Susan L. Rhiel

Susan L. Rhiel (0034533)

Debtor's Attorney:

Myron N Terlecky

575 S Third St

Columbus, OH 43215

Electronic service through ECF system

Debtor

Crescent & Sprague Supply Co., Inc.

PO Box 1027

Marietta, OH 45750

Via regular mail

Rebecca L. Daum

Attorney Administrator

Bankruptcy Division

Ohio Department of Taxation

PO Box 530

Columbus, Ohio 43216-0530

Via regular mail

Brian Gianangeli

The Law Office of Charles Mifsud, LLC

6305 Emerald Parkway

Dublin, Ohio 43016

Via electronic mail

Office of the U.S. Trustee

170 North High Street, Suite 200

Columbus, OH 43215

Electronic service through ECF system

Debtor's Attorney:

Khadine L. Ritter

Theisen Brock

424 Second Street

PO Box 739

Marietta, OH 45750

Electronic service through ECF system

Claimant:

Ohio Department of Taxation

Bankruptcy Division

PO Box 530

Columbus, Ohio 43216

Via regular mail